WHAT IS CLAIMED IS:

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- 1. A semiconductor device comprising:
- a semiconductor substrate;
- a trench selectively formed which extends from a surface of said semiconductor substrate to a predetermined depth;

an isolation insulating film buried in said trench, each of upper portions of said semiconductor substrate which are isolated from each other by said isolation insulating film being defined as a transistor region where a predetermined transistor of an insulated gate type is to be formed;

- a first semiconductor layer formed along a side face of said trench in said transistor region; and
- a second semiconductor layer formed in a portion of said first semiconductor layer which is close to said side face of said trench, wherein
- said second semiconductor layer contains a predetermined impurity of the same conductivity type as a channel region of said predetermined transistor, and

said first semiconductor layer has a property of suppressing diffusion of said predetermined impurity which is caused by a heat treatment.

2. The semiconductor device according to claim 1, wherein said first semiconductor layer includes an SiGe layer, said predetermined impurity includes B (boron), and said second semiconductor layer includes a B-containing SiGe layer which is an

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SiGe layer containing B.

- The semiconductor device according to claim 1, wherein said first semiconductor layer includes an SiGe layer, said predetermined impurity includes In (indium), and said second semiconductor layer includes an In-containing SiGe layer which is
 an SiGe layer containing In.
 - 4. A method of manufacturing a semiconductor device comprising the steps of:
- (a) selectively forming a trench extending from a surface of a semiconductor substrate to a predetermined depth;
 - (b) implanting a first impurity toward a side face of said trench in said semiconductor substrate, to form a first impurity implanted region along said side face of said trench in said semiconductor substrate:
 - (c) implanting a second impurity toward said side face of said trench in said semiconductor substrate, to form a second impurity implanted region within said first impurity implanted region;

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- (d) activating said first and second impurities in said first and second impurity implanted regions by carrying out a heat treatment after said steps (b) and (c), to form a first semiconductor layer and a second semiconductor layer along said side face of said trench in said semiconductor substrate;
- (e) forming an isolation insulating film in said trench, each of upper portions of said semiconductor substrate which are isolated from each other by said isolation insulating film being defined as a transistor region where a predetermined transistor of an insulated gate type is to be formed; and
 - (f) forming said predetermined transistor in said transistor region, wherein

said second impurity includes an impurity of the same conductivity type as a channel region of said predetermined transistor, and

said first semiconductor layer has a property of suppressing diffusion of said second impurity.

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- 5. A method of manufacturing a semiconductor device comprising the steps of:
- (a) selectively forming a trench extending from a surface of a semiconductor substrate to a predetermined depth;
- (b) implanting a first impurity toward a side face of said trench in said semiconductor substrate, to form a first impurity implanted region along said side face of said trench in said semiconductor substrate;
 - (c) activating said first impurity in said first impurity implanted region by carrying out a heat treatment after said step (b), to form a first semiconductor layer along said side face of said trench in said semiconductor substrate;
 - (d) implanting a second impurity toward said side face of said trench in said semiconductor substrate, to form a second impurity implanted region within said first semiconductor layer;
 - (e) activating said second impurity in said second impurity implanted region by carrying out another heat treatment after said step (d), to form a second semiconductor layer in said first semiconductor layer;
 - (f) forming an isolation insulating film in said trench, each of upper portions of said semiconductor substrate which are isolated from each other by said isolation insulating film being defined as a transistor region where a predetermined transistor of an insulated gate type is to be formed; and

(g) forming said predetermined transistor in said transistor region, wherein said second impurity includes an impurity of the same conductivity type as a channel region of said predetermined transistor, and

said first semiconductor layer has a property of suppressing diffusion of said second impurity.

6. The method of manufacturing a semiconductor device according to claim 4, wherein

said semiconductor substrate includes a silicon substrate,

said first impurity includes Ge (germanium),

said second impurity includes B (boron),

said first semiconductor layer includes an SiGe layer, and

said second semiconductor layer includes a B-containing SiGe layer which is an SiGe layer containing B.

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7. The method of manufacturing a semiconductor device according to claim 4, wherein

said semiconductor substrate includes a silicon substrate,

said first impurity includes Ge (germanium),

said second impurity includes In (indium),

said first semiconductor layer includes an SiGe layer, and

said second semiconductor layer includes an In-containing SiGe layer which is an SiGe layer containing In.

8. The method of manufacturing a semiconductor device according to claim 5,

wherein

said semiconductor substrate includes a silicon substrate,
said first impurity includes Ge (germanium),
said second impurity includes B (boron),
said first semiconductor layer includes an SiGe layer, and
said second semiconductor layer includes a B-containing SiGe layer which is an
SiGe layer containing B.

9. The method of manufacturing a semiconductor device according to claim 5,

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said semiconductor substrate includes a silicon substrate,
said first impurity includes Ge (germanium),
said second impurity includes In (indium),
said first semiconductor layer includes an SiGe layer, and

said second semiconductor layer includes an In-containing SiGe layer which is an SiGe layer containing In.